



## 2012 Qualified Dividends

This guide has been prepared to assist shareholders with reporting qualified dividends on their 2012 tax returns.

### What is a qualified dividend?

Qualified dividends are dividends paid during the tax year from domestic corporations and qualified foreign corporations. For individuals, estates, and trusts, qualified dividends are taxed at a maximum rate of 15% (generally, the rate is zero for individuals whose other income is taxed at the 10% or 15% rate). For additional information concerning tax rates, see [Publication 550](#).

In order for the dividend to be considered a qualified dividend the following criteria must be met:

- The dividend must have been paid by a U.S. corporation or a qualified foreign corporation. (See [Publication 550](#)).
- The dividends are not of the type listed later under *Dividends that are not qualified dividends* in [Publication 550](#).
- The holding period has been met.

### What is the qualified dividend holding period requirement?

You must have held the shares on which the dividend was paid for more than 60 days during the 121-day period that began 60 days before the fund's ex-dividend date. When computing the holding period you may not count the day on which you purchased the shares or acquired them by reinvesting dividends, but may count the day you sold the shares.

Funds that paid qualified dividends in 2012	
	Qualified Dividend Percentage
<b>China Region Fund</b>	<b>100%</b>
<b>Gold and Precious Metals Fund</b>	<b>100%</b>
<b>Global Resources Fund</b>	<b>46.55%</b>
<b>MegaTrends Fund</b>	<b>100%</b>
<b>Eastern European Fund</b>	<b>100%</b>

For more information concerning Qualified Dividends and the holding period requirement, please review the [Instructions for Form 1099-DIV](#) and [Publication 550](#) available at, [www.irs.gov](http://www.irs.gov).

**This information does not constitute tax advice and is provided for informational purposes only. Please consider speaking with an attorney and/or tax professional regarding your specific legal or tax situation.**